

**TAXPAYER'S RSA 79-A:9**  
**CURRENT USE APPEAL**  
**TO THE BOARD OF TAX AND LAND APPEALS**

Tax Year \_\_\_\_

**INSTRUCTIONS**

1. Complete the appeal document by typing or legibly printing.
2. File this appeal document with the board of tax and land appeals within the RSA 79-A:9 deadlines (see below).

**Deadlines:** "Action" means the Municipality's decision to deny, in whole or in part, any application for classification as open space land, or grant a different classification than that applied for.

**Step One:** Taxpayer must file the current use application with the Municipality no later than April 15th of the year for which the current use assessment is sought. RSA 79-A:5.

**Step Two:** Municipality reviews the application and takes Action on the application.

**Step Three:** Taxpayer must, within 6 months of notice of the Action, file an appeal to the board of tax and land appeals (RSA 79-A:9) or the superior court (RSA 79-A:11) but not to both.

3. **SECTIONS A & B.** Until otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to: a) the representative's address and phone number; or if no representative, b) the party's listed address and phone number.
4. **SECTION E.** The Taxpayer has the burden to prove the Municipality's Action on the current use application was erroneous. State with specificity all of the reasons you intend to rely on in presenting your appeal.
5. **SECTION F.** Attach a copy of the current use application filed with the Municipality and any written response from the Municipality.
6. Make a copy of the appeal document for your file.

**FILING INSTRUCTIONS**

File the completed appeal document, along with a **nonrefundable** \$65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals  
State Office Park South, Johnson Hall  
107 Pleasant Street, Third Floor  
Concord, NH 03301

**NOTE:** The date of filing is the date this form is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

# **RSA 79-A:9 CURRENT USE APPEAL TO BOARD OF TAX AND LAND APPEALS**

## **SECTION A. Person Appealing (Owner/Taxpayer)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

## **SECTION B. Representative if Other Than Owner/Taxpayer (Must Also Complete Section A)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

## **SECTION C. Property Appealed**

List the tax map and lot number and the actual street address of each property appealed and include a brief description and the assessment.

<u>Tax Map &amp; Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

## **SECTION D. Current Use Category Applied For See Current Use Board Regulations**

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## **SECTION E. Reasons for Appeal**

The Taxpayer has the burden to prove the Municipality erred in denying, in whole or in part, the Taxpayer's application for current use, including the category applied for. Therefore, state with specificity, the reasons supporting your appeal. Specificity requires information as to why the land qualifies for the current use category applied for. Attach additional sheets if needed.

_____
_____
_____
_____

**SECTION F. Current Use Application**

Provide a statement of the Municipality's action on the current use application. Attach a copy of the complete current use application filed with the Municipality, including any maps or surveys, and any written response from the Municipality.

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**SECTION G Certification by Appealing Party**

By signing below, the appealing party certifies and swears under the penalties of RSA ch. 641 (check to ensure compliance):

\_\_\_\_\_ A current use application was timely filed with the Municipality and the application included the appealed property(s);

\_\_\_\_\_ An inventory form was timely filed (if required by the Municipality);

\_\_\_\_\_ The Municipality has responded to my current use application; and

\_\_\_\_\_ The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

**SECTION H Certification and Appearance by Representative (If Other Than Owner/Taxpayer)**

By signing below, the appealing party's representative certifies and swears under penalties of RSA ch. 641:

1. All (certifications) in Section G are true;
2. The appealing party has authorized this representation; and
3. A copy of this form was sent to the client.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature)